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 UNITED STATES DISTRICT COURT
 CENTRAL DISTRICT OF CALIF.
 LOS ANGELES

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17 UNITED STATES DISTRICT COURT
 18 FOR THE CENTRAL DISTRICT OF CALIFORNIA

19 UNITED STATES OF AMERICA,) CR No. 08-00819
 20)
 Plaintiff,) PLEA AGREEMENT FOR DEFENDANT
 21) KEVIN J. MIRECKI
 v.)
 22)
 KEVIN J. MIRECKI,)
 23)
 Defendant.)
 24)
 25)

26 1. This constitutes the plea agreement between KEVIN J.
 27 MIRECKI ("defendant") and the United States Attorney's Office for
 28 the Central District of California and the Tax Division of the

1 United States Department of Justice (collectively, the "Offices")
2 in the criminal tax investigation of defendant. This agreement
3 is limited to the Offices and cannot bind any other federal,
4 state, or local prosecuting, administrative or regulatory
5 authorities.

6 PLEA TO INFORMATION

7 2. Defendant agrees to plead guilty to a three-count
8 information in the form attached to this Agreement or a
9 substantially similar form.

10 NATURE OF THE OFFENSE

11 3. In order for defendant to be guilty of count one of the
12 information, which charges a violation of Title 26, United States
13 Code, Section 7203, the following must be true:

14 First: defendant had a gross income of more than \$7,450 for
15 the calendar year ending December 31, 2001;

16 Second: defendant failed to file an income tax return by
17 August 15, 2002; and

18 Third: defendant acted for the purpose of evading his duty
19 under the tax laws and not as a result of accident or negligence.

20 4. In order for defendant to be guilty of counts two and
21 three of the information, which each charge a violation of Title
22 26, United States Code, Section 7203, the following must be true:

23 First: defendant was required by law or regulation to file a
24 corporate tax return for the year in question;

25 Second: defendant failed to file a corporate income tax
26 return by September 15, 2002; and

27 Third: defendant acted for the purpose of evading his duty
28 under the tax laws and not as a result of accident or negligence.

1 5. Defendant admits that defendant is, in fact, guilty of
2 these offenses as described in counts one through three of the
3 information.

4 PENALTIES AND RESTITUTION

5 6. The statutory maximum sentence that the Court can
6 impose for a violation of Title 26, United States Code, Section
7 7203, is one year imprisonment; a one-year period of supervised
8 release; a fine of \$100,000 or twice the gross gain or gross loss
9 resulting from the offense, whichever is greatest; and a
10 mandatory special assessment of \$25.

11 7. The Court may order defendant to pay any additional
12 taxes, interest and penalties that defendant owes to the United
13 States. Also, the Court must order defendant to pay the costs of
14 prosecution, which may be in addition to the statutory maximum
15 fine stated above.

16 8. Therefore, the total maximum sentence for the offense
17 to which defendant is pleading guilty is: three years
18 imprisonment; a one-year period of supervised release; a fine of
19 \$300,000 or twice the gross gain or gross loss resulting from the
20 offenses, whichever is greatest; all additional taxes, interest
21 and penalties that defendant owes to the United States; costs of
22 prosecution; and a mandatory special assessment of \$75.

23 9. Defendant agrees to make full restitution for the
24 losses caused by defendant's activities. Defendant agrees that,
25 in return for the Offices' compliance with its obligations under
26 this agreement, the amount of restitution is not restricted to
27 the amounts alleged in the count to which defendant is pleading
28 guilty and may include losses arising from charges not prosecuted

1 pursuant to this agreement as well as all relevant conduct in
2 connection with those charges. The parties currently believe
3 that the applicable amount of restitution is the amount of unpaid
4 taxes and interest that defendant owes to the United States,
5 i.e., approximately \$264,022.00, but recognize and agree that
6 this amount could change based on facts that come to the
7 attention of the parties prior to sentencing. Defendant further
8 agrees that defendant will not seek the discharge of any
9 restitution obligation, in whole or in part, in any present or
10 future bankruptcy proceeding.

11 10. Supervised release is a period of time following
12 imprisonment during which defendant will be subject to various
13 restrictions and requirements. Defendant understands that if
14 defendant violates one or more of the conditions of any
15 supervised release imposed, defendant may be returned to prison
16 for all or part of the term of supervised release, which could
17 result in defendant serving a total term of imprisonment greater
18 than the statutory maximum stated above.

19 11. Defendant also understands that, by pleading guilty,
20 defendant may be giving up valuable government benefits and
21 valuable civic rights, such as the right to vote, the right to
22 possess a firearm, the right to hold office, and the right to
23 serve on a jury.

24 12. Defendant further understands that the conviction in
25 this case may subject defendant to various collateral
26 consequences, including but not limited to, deportation,
27 revocation of probation, parole, or supervised release in another
28 case, and suspension or revocation of a professional license.

1 Defendant understands that unanticipated collateral consequences
2 will not serve as grounds to withdraw defendant's guilty plea.

3 FACTUAL BASIS

4 13. Defendant and the Offices agree and stipulate to the
5 statement of facts set forth in Exhibit A hereto. This statement
6 of facts includes facts sufficient to support a plea of guilty to
7 the charge described in this agreement and to establish the
8 sentencing guideline factors set forth in paragraphs 16 and 17.
9 It is not meant to be a complete recitation of all facts relevant
10 to the underlying criminal conduct or all facts known to
11 defendant that relate to that conduct.

12 WAIVER OF CONSTITUTIONAL RIGHTS

13 14. By pleading guilty, defendant gives up the following
14 rights:

- 15 a) The right to persist in a plea of not guilty.
16 b) The right to a speedy and public trial by jury.
17 c) The right to the assistance of legal counsel at
18 trial, including the right to have the Court appoint counsel for
19 defendant for the purpose of representation at trial. (In this
20 regard, defendant understands that, despite his plea of guilty,
21 he retains the right to be represented by counsel - and, if
22 necessary, to have the court appoint counsel if defendant cannot
23 afford counsel - at every other stage of the proceedings.)
24 d) The right to be presumed innocent and to have the
25 burden of proof placed on the government to prove defendant
26 guilty beyond a reasonable doubt.
27 e) The right to confront and cross-examine witnesses
28 against defendant.

1 f) The right, if defendant wished, to testify on
2 defendant's own behalf and present evidence in opposition to the
3 charges, including the right to call witnesses and to subpoena
4 those witnesses to testify.

5 g) The right not to be compelled to testify, and, if
6 defendant chose not to testify or present evidence, to have that
7 choice not be used against defendant.

8 By pleading guilty, defendant also gives up any and all
9 rights to pursue any affirmative defenses, Fourth Amendment or
10 Fifth Amendment claims, and other pretrial motions that have been
11 filed or could be filed.

12 SENTENCING FACTORS

13 15. Defendant understands that the Court is required to
14 consider the United States Sentencing Guidelines ("U.S.S.G." or
15 "Sentencing Guidelines"), among other factors in determining
16 defendant's sentence. Defendant understands that the Sentencing
17 Guidelines are only advisory, and that after considering the
18 Sentencing Guidelines and the other § 3553(a) factors, the Court
19 may be free to exercise its discretion to impose any reasonable
20 sentence up to the maximum set by statute for the crimes of
21 conviction.

22 16. With respect to determining defendant's sentencing
23 guidelines offense level based on tax loss, defendant and the
24 Offices stipulate and agree that \$259,827.00 is an appropriate
25 calculation of the criminal tax loss as to defendant's personal
26 returns, \$749.00 is an appropriate estimate of the criminal tax
27 loss for Kevin J. Mirecki, Inc., and \$3,446.00 is an appropriate
28 estimate of the criminal tax loss for American and International

1 Corporate Services, Inc. Therefore, the total criminal tax loss
2 for sentencing purposes would be \$264,022.00.

3 17. Defendant and the Offices agree and stipulate to the
4 following applicable sentencing guideline factors:

5 Base Offense Level 18 [U.S.S.G. § 2T4.1(G)]

6 Acceptance of
7 Responsibility -3 [U.S.S.G. § 3E1.1]

8 Total Offense Level : 15

9 The Offices will agree to a downward adjustment for acceptance of
10 responsibility (and, if applicable, move for an additional level
11 under § 3E1.1(b)) only if the conditions set forth in paragraph
12 21 are met. Subject to paragraph 18, defendant and the Offices
13 agree not to seek, argue, or suggest in any way, either orally or
14 in writing, that any other specific offense characteristics,
15 adjustments or departures from either the applicable Offense
16 Level or Criminal History Category be imposed.

17 Defendant and the Offices also agree and stipulate that,
18 taking into account the factors listed in 18 U.S.C. § 3553(a)(1)-
19 (7), the relevant Sentencing Guidelines effective on November 1,
20 2007 represent a reasonable basis for the Court to determine
21 defendant's sentence in this case, and agree that defendant
22 should be sentenced in accordance with the Sentencing Guidelines.
23 Therefore, subject to paragraph 19, defendant and the Offices
24 agree not to seek, argue, or suggest in any way, either orally or
25 in writing, that the Court (a) not follow the Sentencing
26 Guidelines in imposing sentence: (b) impose a sentence not in
27 accordance with the Sentencing Guidelines; or (c) impose a
28 sentence outside the range for the total offense level stipulated

1 to above.

2 18. There is no agreement as to defendant's criminal
3 history or criminal history category.

4 19. The stipulations in this Agreement do not bind either
5 the United States Probation Office or the Court. Both defendant
6 and the Offices are free to (a) supplement the facts by supplying
7 relevant information to the United States Probation Office and
8 the Court; (b) correct any and all factual misstatements relating
9 to the calculation of the sentence; and (c) argue on appeal and
10 collateral review that the Court's sentencing calculations are
11 not error, although each party agrees to maintain its view that
12 the calculations in paragraphs 16 and 17 are consistent with the
13 facts of this case.

14 DEFENDANT'S OBLIGATIONS

15 20. Defendant agrees that he will:

16 a) Plead guilty as set forth in this agreement.

17 b) Not knowingly and willfully fail to abide by all
18 sentencing stipulations contained in this agreement.

19 c) Not knowingly and willfully fail to (i) appear as
20 ordered for all court appearances, (ii) surrender as ordered for
21 service of sentence, (iii) obey all conditions of any bond, and
22 (iv) obey any other ongoing court order in this matter.

23 d) Not commit any crime; however, offenses which
24 would be excluded for sentencing purposes under U.S.S.G.
25 § 4A1.2(c) are not within the scope of this agreement.

26 e) Not knowingly and willfully fail to be truthful at
27 all times with Pretrial Services, the U.S. Probation Office, and
28 the Court.

1 f) Pay the applicable special assessment at or before
2 the time of sentencing unless defendant lacks the ability to pay.

3 21. Defendant further agrees to cooperate fully with the
4 Offices and the Internal Revenue Service ("IRS"), and, as
5 directed by the Offices, any other federal, state, or local [or
6 foreign] law enforcement agency. This cooperation requires
7 defendant to:

8 a) Respond truthfully and completely to all questions
9 that may be put to defendant, whether in interviews, before a
10 grand jury, or at any trial or other court proceeding.

11 b) Attend all meetings, grand jury sessions, trials
12 or other proceedings at which defendant's presence is requested
13 by the Offices or compelled by subpoena or court order.

14 c) Produce voluntarily all documents, records, or
15 other tangible evidence relating to matters about which the
16 Offices, or their designees, inquires.

17 22. Defendant admits that defendant received personal
18 unreported income of \$340,080.00 in 2000, \$447,537.00 in 2001,
19 \$287,550.00 in 2002, and \$263,941.00 in 2003. Defendant further
20 agrees that on said income he owes taxes of \$47,991.00 for 2000,
21 \$95,602.00 for 2001, \$59,065.00 for 2002, and \$55,862.00 for
22 2003, exclusive of interest and penalties. Defendant further
23 admits that Kevin J. Mirecki, Inc., had gross receipts of
24 \$459,361.00 in 2000, \$551,711.00 in 2001, \$341,764.00 in 2002,
25 and \$269,344.00 in 2003. Defendant further admits that American
26 and International Corporate Services, Inc., had gross receipts of
27 \$778,227.00 in 2000, \$554,252.00 in 2001, \$382,141.00 in 2002,
28 \$102,649.00 in 2003. Defendant agrees:

1 a) That defendant will, prior to the time of
2 sentencing, (i) file personal and corporate tax returns for
3 himself, Kevin J. Mirecki, Inc., and American and International
4 Corporate Services, Inc., for the years subject to the above
5 admissions, correctly reporting unreported income, or otherwise
6 cooperate with the Internal Revenue Service in determining the
7 assessment of taxes for himself and his corporations for said
8 years, and (ii) if requested to do so by the IRS, provide it with
9 information regarding the years subject to the above admissions,
10 and (iii) pay at or before sentencing all additional taxes,
11 penalties and interest owed with respect to those tax years, and
12 promptly pay any additional amounts and penalties and interest
13 determined by the IRS to be owing as a result of any
14 computational errors.

15 b) That nothing in this agreement forecloses or
16 limits the ability of the IRS to examine and make adjustments to
17 defendant's personal or corporate returns after they are filed.

18 c) That defendant will not, after filing the returns,
19 file any claim for refund of taxes, penalties, or interest for
20 amounts attributable to the returns filed in connection with this
21 plea agreement.

22 d) To give up any and all objections that could be
23 asserted to the Examination Division of the IRS receiving
24 materials or information obtained during the criminal
25 investigation of this matter, including materials and information
26 obtained through grand jury subpoenas.

27 THE OFFICES' OBLIGATIONS

28 23. If defendant complies fully with all defendant's

1 obligations under this agreement, the Offices agree:

2 a) To abide by all sentencing stipulations contained
3 in this agreement.

4 b) At the time of sentencing, provided that defendant
5 demonstrates an acceptance of responsibility for the offenses up
6 to and including the time of sentencing, to recommend a two-level
7 reduction in the applicable sentencing guideline offense level,
8 pursuant to U.S.S.G. § 3E1.1, and to recommend and, if necessary,
9 move for an additional one-level reduction if available under
10 that section.

11 c) Not to further prosecute defendant for violations
12 arising out of the following conduct: (i) defendant's failure to
13 file personal returns and corporate returns for Kevin J. Mirecki,
14 Inc., and American International Corporate Services, Inc., for
15 the years up to and including 2004, and failure to pay timely the
16 taxes owed for said returns; (ii) defendant's creation of the
17 Genesis Fund Ltd. as a Nevis corporation; (iii) defendant's
18 creation of trusts and actions as trustee for John S. Lipton,
19 William H. Nurick, Teresa R. Vogt, and Marlyn D. Hinders.

20 Defendant understands that the Offices are free to prosecute
21 defendant for any other unlawful past conduct or any unlawful
22 conduct that occurs after the date of this agreement. Defendant
23 agrees that at the time of sentencing the Court may consider the
24 uncharged conduct in determining the applicable Sentencing
25 Guidelines range, where the sentence should fall within that
26 range, the propriety and extent of any departure from that range,
27 and the determination of the sentence to be imposed after
28 consideration of the sentencing guidelines and all other relevant

1 factors.

2 d) Not to offer as evidence in its case-in-chief in
3 the above-captioned case or in any other prosecution that may be
4 brought against defendant by the Offices, any statements made by
5 defendant or tangible evidence provided by defendant pursuant to
6 defendant's cooperation provided pursuant to this Agreement and
7 pursuant to the Letter Agreement between defendant and the
8 Offices dated October 12, 2006 (the "Letter Agreement").

9 Defendant, agrees, however that the Offices may use such
10 statements and tangible evidence: (1) to obtain and pursue leads
11 to other evidence, which evidence may be used for any purpose,
12 including any prosecution of defendant, (2) to cross-examine
13 defendant should defendant testify, or to rebut any evidence,
14 argument or representations made by defendant or a witness called
15 by defendant in any trial, sentencing hearing, or other court
16 proceeding, and (3) in any prosecution of defendant for false
17 statement, obstruction of justice, or perjury.

18 e) Not to use any information provided by defendant
19 pursuant to this agreement or the Letter Agreement against
20 defendant at sentencing for the purpose of determining the
21 applicable guideline range, including the appropriateness of an
22 upward departure, and to recommend to the Court that such
23 information not be used in determining the sentence to be
24 imposed. Defendant understands, however, that information
25 provided by defendant pursuant to this agreement or the Letter
26 Agreement will be disclosed to the probation office and the
27 Court, and that the Court may use this information for the
28 purposes set forth in U.S.S.G. § 1B1.8(b) and for determining the

1 sentence to be imposed.

2 f) In connection with defendant's sentencing, to
3 bring to the Court's attention the nature and extent of
4 defendant's cooperation.

5 g) If the Offices determine, in their exclusive
6 judgment, that defendant has both complied with his obligations
7 under paragraphs 20, 21, and 22 above and provided substantial
8 assistance to law enforcement in the prosecution or investigation
9 of another ("substantial assistance"), to move the Court pursuant
10 to U.S.S.G. § 5K1.1 to fix an offense level and corresponding
11 guideline range below that otherwise dictated by the sentencing
12 guidelines, and to recommend a sentence within this reduced
13 range.

14 DEFENDANT'S UNDERSTANDINGS REGARDING SUBSTANTIAL ASSISTANCE

15 24. Defendant understands the following:

16 a) Any knowingly false or misleading statement by
17 defendant will subject defendant to prosecution for false
18 statement, obstruction of justice, and perjury and will
19 constitute a breach by defendant of this agreement.

20 b) Nothing in this agreement requires the Offices or
21 any other prosecuting or law enforcement agency to accept any
22 cooperation or assistance that defendant may offer, or to use it
23 in any particular way.

24 c) Defendant cannot withdraw defendant's guilty plea
25 if the Offices do not make a motion pursuant to U.S.S.G. § 5K1.1
26 for a reduced guideline range or if the Offices make such a
27 motion and the Court does not grant it or if the Court grants
28 such a motion by the Offices but elects to sentence above the

1 reduced range.

2 d) At this time the Offices make no agreement or
3 representation as to whether any cooperation that defendant has
4 provided or intends to provide constitutes substantial
5 assistance. The decision whether defendant has provided
6 substantial assistance rests solely within the discretion of the
7 Offices.

8 e) The Office's determination of whether defendant
9 has provided substantial assistance will not depend in any way on
10 whether the government prevails at any trial or court hearing in
11 which defendant testifies.

12 BREACH OF AGREEMENT

13 25. If defendant, at any time between the execution of this
14 agreement and the completion of defendant's cooperation pursuant
15 to the agreement or defendant's sentencing on a non-custodial
16 sentence or surrender for service on a custodial sentence,
17 whichever is later, knowingly violates or fails to perform any of
18 defendant's obligations under this agreement ("a breach"), the
19 Offices may declare this agreement breached. For example, if the
20 defendant knowingly in an interview, before a grand jury, or at
21 trial, falsely accuses another person of criminal conduct or
22 falsely minimizes his own role, or the role of another, in
23 criminal conduct, he will have breached this agreement. If the
24 Offices declare this agreement breached, and the Court finds such
25 a breach to have occurred, defendant will not be able to withdraw
26 defendant's guilty plea, and the Offices will be relieved of all
27 obligations under this agreement. In particular:

28 a) The Offices will no longer be bound by any

1 agreements concerning sentencing and will be free to seek any
2 sentence up to the statutory maximum for the crimes to which
3 defendant has pleaded guilty.

4 b) The Offices will no longer be bound by any
5 agreements regarding criminal prosecution, and will be free to
6 prosecute defendant for any crime, including charges that the
7 Offices have otherwise agreed not to prosecute pursuant to this
8 agreement.

9 c) The Offices will be free to prosecute defendant
10 for false statement, obstruction of justice, and perjury based on
11 any knowingly false or misleading statement by defendant.

12 d) The Offices will no longer be bound by any
13 agreement regarding the use of statements, documents, records,
14 tangible evidence, or information provided by defendant, and will
15 be free to use any of those in any way in any investigation,
16 prosecution, or civil or administrative action. Defendant will
17 not be able to assert either (1) that those statements,
18 documents, records, tangible evidence, or information were
19 obtained in violation of the Fifth Amendment privilege against
20 compelled self-incrimination, or (2) any claim under the United
21 States Constitution, any statute, Rule 11(f) of the Federal Rules
22 of Criminal Procedure, Rule 410 of the Federal Rules of Evidence,
23 or any other federal rule, that statements, documents, records,
24 tangible evidence, or information provided by defendant before or
25 after the signing of this agreement, or any leads derived
26 therefrom, should be inadmissible.

27 26. Following a knowing and willful breach of this
28 agreement by defendant, should the Offices elect to pursue any

1 charge or any civil or administrative action that was dismissed
2 or not filed as a result of this agreement, then:

3 a) Defendant agrees that any applicable statute of
4 limitations is tolled between the date of defendant's signing of
5 this agreement and the commencement of any such prosecution or
6 action.

7 b) Defendant gives up all defenses based on the statute
8 of limitations, any claim of preindictment delay, or any speedy
9 trial claim with respect to any such prosecution or action,
10 except to the extent that such defenses existed as of the date of
11 defendant's signing of this agreement.

12 LIMITED MUTUAL WAIVER OF APPEAL AND COLLATERAL ATTACK

13 27. Defendant gives up the right to appeal any sentence
14 imposed by the Court, including any order of restitution, and the
15 manner in which the sentence is determined, provided that (a) the
16 sentence is within the statutory maximum specified above and is
17 constitutional, (b) the Court in determining the applicable
18 guideline range does not depart upward in offense level or
19 criminal history category and determines that the total offense
20 level is 15 or below, and (c) the Court imposes a sentence within
21 or below the range corresponding to the determined total offense
22 level and criminal history category. Defendant also gives up any
23 right to bring a post-conviction collateral attack on the
24 convictions or sentence, including any order of restitution,
25 except a post-conviction collateral attack based on a claim of
26 ineffective assistance of counsel, a claim of newly discovered
27 evidence, or a explicitly retroactive change in the applicable
28 Sentencing Guidelines, sentencing statutes, or statutes of

1 conviction. Notwithstanding the foregoing, defendant retains the
2 ability to appeal the court's determination of defendant's
3 criminal history category and the conditions of supervised
4 release imposed by the court, with the exception of the
5 following: standard conditions set forth in district court
6 General Orders 318 and 01-05; the drug testing conditions
7 mandated by 18 U.S.C. §§ 3563(a)(5) and 3583(d); and the alcohol
8 and drug use conditions authorized by 18 U.S.C. § 3563(b)(7).

9 28. The Offices gives up the right to appeal the Court's
10 sentence, provided that (a) the Court in determining the
11 applicable guideline range does not depart downward in offense
12 level or criminal history category (except by a downward
13 departure in offense level pursuant to, and to the extent
14 requested by, the Offices in a motion under U.S.S.G. § 5K1.1),
15 (b) the Court determines that the total offense level is 15 or
16 above prior to any departure under U.S.S.G. § 5K1.1, and (c) the
17 Court imposes a sentence within or above the range corresponding
18 to the determined total offense level (after any downward
19 departure under U.S.S.G. § 5K1.1) and criminal history category.

20 COURT NOT A PARTY

21 29. The Court is not a party to this agreement and need not
22 accept any of the Office's sentencing recommendations or the
23 parties' stipulations. Even if the Court ignores any sentencing
24 recommendation, finds facts or reaches conclusions different from
25 any stipulation, and/or imposes any sentence up to the maximum
26 established by statute, defendant cannot, for that reason,
27 withdraw defendant's guilty plea, and defendant will remain bound
28 to fulfill all defendant's obligations under this agreement. No

one - not the prosecutor, defendant's attorney, or the Court - can make a binding prediction or promise regarding the sentence defendant will receive, except that it will be within the statutory maximum.

NO ADDITIONAL AGREEMENTS

30. Except as set forth herein, there are no promises, understandings or agreements between the Offices and defendant or defendant's counsel. This agreement supersedes and replaces the Letter Agreement. Nor may any additional agreement, understanding or condition be entered into unless in a writing signed by all parties or on the record in court.

PLEA AGREEMENT PART OF THE GUILTY PLEA HEARING

31. The parties agree and stipulate that this Agreement will be considered part of the record of defendant's guilty plea hearing as if the entire Agreement had been read into the record of the proceeding.

This agreement is effective upon signature by defendant and an Assistant United States Attorney and a Trial Attorney for the U.S. Department of Justice Tax Division.

AGREED AND ACCEPTED

UNITED STATES ATTORNEY'S OFFICE
FOR THE CENTRAL DISTRICT OF CALIFORNIA

THOMAS P. O'BRIEN
United States Attorney

RANEE A. KATZENSTEIN
Assistant United States Attorney
Deputy Chief, Major Frauds Section

7/15/08
Date

1 TAX DIVISION, UNITED STATES DEPARTMENT OF JUSTICE

2 Nanette L Davis

3 NANETTE L. DAVIS
4 Trial Attorney

5 5/28/2008
6 Date

7 I have read this agreement and carefully discussed every
8 part of it with my attorney. I understand the terms of this
9 agreement, and I voluntarily agree to those terms. My attorney
10 has advised me of my rights, of possible defenses, of the
11 sentencing factors set forth in 18 U.S.C. § 3553(a), of the
12 Sentencing Guideline provisions, and of the consequences of
13 entering into this agreement. No promises or inducements have
14 been made to me other than those contained in this agreement. No
15 one has threatened or forced me in any way to enter into this
16 agreement. Finally, I am satisfied with the representation of my
17 attorney in this matter.

18 Kevin J. Mirecki
19 KEVIN J. MIRECKI
20 Defendant

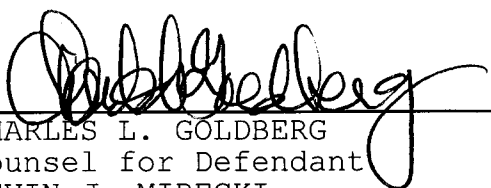
21 6/19/08
22 Date

23 I am KEVIN J. MIRECKI's attorney. I have carefully
24 discussed every part of this agreement with my client. Further,
25 I have fully advised my client of his rights, of possible
26 defenses, of the sentencing factors set forth in 18 U.S.C.
27 § 3553(a), of the Sentencing Guidelines' provisions, and of the
28 consequences of entering into this agreement. To my knowledge,
my client's decision to enter into this agreement is an informed

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1 and voluntary one.

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3 
4 CHARLES L. GOLDBERG
5 Counsel for Defendant
6 KEVIN J. MIRECKI
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6/19/08
Date

EXHIBIT A
STATEMENT OF FACTS
IN SUPPORT OF PLEA AGREEMENT AND INFORMATION

Defendant KEVIN J. MIRECKI represents and admits that the following facts are true:

1. KEVIN J. MIRECKI ("MIRECKI") is 49 years old and was born on October 9, 1958. He is a United States citizen. At all pertinent times, MIRECKI resided in Orange County, California, and was a licensed attorney in the state of California.

2. MIRECKI was the 100% shareholder of Kevin J. Mirecki, Inc., through which he operated his law practice. MIRECKI also owned and was president of American & International Corporate Services ("AICS"), which provided offshore corporate services to clients. At all pertinent times, the principal place of business for both corporations was Orange County, California.

3. MIRECKI knew that he was required by law to file personal income tax returns, Forms 1040, for the years 2000, 2001, 2002, and 2003, on or about April 15th of the year following the close of the calendar year. He also knew that he was required by law to file corporate tax returns, Forms 1120, for Kevin J. Mirecki, Inc., and AICS, for the years 2000 through 2003, on or about March 15th of the year following the close of the calendar year.

4. MIRECKI willfully failed to file timely personal returns and corporate tax returns for Kevin J. Mirecki, Inc., and

AICS, as he was required by law to do, for the years 2000 through 2003.

5. MIRECKI earned personal gross income of \$340,080.00 in 2000, \$447,537.00 in 2001, \$287,550.00 in 2002, and \$263,941.00 in 2003. On said income, he owed taxes of \$47,991.00 for 2000, \$96,909.00 for 2001, \$59,065.00 for 2002, and \$55,862.00 for 2003, exclusive of interest and penalties. The total criminal tax loss for MIRECKI's personal returns is \$259,827.

6. Kevin J. Mirecki, Inc., earned gross receipts of \$459,361.00 in 2000, \$551,711.00 in 2001, \$341,764.00 in 2002, and \$269,344.00 in 2003. On said receipts, the taxes due for 2000 are \$749.00; there are no taxes due for 2001 through 2003. The total criminal tax loss for Kevin J. Mirecki, Inc., is \$749.00.

7. AICS earned gross receipts of \$778,227.00 in 2000, \$554,252.00 in 2001, \$382,141.00 in 2002, \$102,649.00 in 2003. On said receipts, the taxes due for 2001 are \$3,446.00; there are no taxes due for 2000, 2002 or 2003. The total criminal tax loss for AICS is \$3,446.00.